



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 2828
RANCHO CORDOVA CA 95741-2828
FAX NUMBER: (916) 845-0523

POWER OF ATTORNEY DECLARATION FOR THE FRANCHISE TAX BOARD

This Power of Attorney Declaration will remain in effect until the specified matters are fully resolved or this POA is revoked.

Please see pages 3 and 4 for instructions. For more information about Power of Attorney Declarations and Authorizations, see FTB 1144.

1. TAXPAYER INFORMATION – Please provide name(s) and identification number(s)

TAXPAYER'S NAME AND ADDRESS – PERSONAL OR BUSINESS (If joint Power of Attorney, include spouse's name and address)	Social Security Number(s) - - - -	Business Entity Identification Number: CA Corp #: SOS #: FEIN #:
Spouse address if different	Daytime telephone number () -	

Note: You must attach the Schedules for Multiple Banks and Corporations (page 5) if this Power of Attorney Declaration applies to combined reporting of more than one bank or corporation.

The taxpayer(s) named above hereby appoint(s) the following representative(s) as Attorney(s)-in-Fact:

2. REPRESENTATIVE(S) (Only the first representative listed will receive copies of your FTB computer generated notices as they become available (unless you indicate otherwise in Section 7.) **For more information, see instructions on page 3.**

Name and address PRIMARY REPRESENTATIVE	IRS CAF #	PTIN:
	Telephone Number () -	
	Fax Number () -	
	Check if new <input type="checkbox"/> Address <input type="checkbox"/> Telephone number	
Name and address	IRS CAF #	PTIN:
	Telephone Number () -	
	Fax Number () -	
	Check if new <input type="checkbox"/> Address <input type="checkbox"/> Telephone number	
Name and address	IRS CAF #	PTIN:
	Telephone Number () -	
	Fax Number () -	
	Check if new <input type="checkbox"/> Address <input type="checkbox"/> Telephone number	

to represent the taxpayer(s) before the Franchise Tax Board for the following:

3. SPECIFY MATTERS AND TAX YEARS to be covered by this Power of Attorney Declaration (See instructions on page 3)

TAX YEARS (required): _____

MATTERS (optional): _____

4. ☐ Check this box if your authorization ONLY allows your representative to receive confidential tax information.

5. ACTS AUTHORIZED – The representative(s) are authorized as attorney(s)-in-fact to:

- receive and inspect confidential tax information, and
- to perform any and all acts that I can perform with respect to programs administered by the Franchise Tax Board – for example the authority to sign any agreements, consents, or other documents (see page 4 instructions for more information).

The authority **does not include** the power to receive refund checks, the power to substitute another representative, or the power to sign certain returns unless specifically added below (see instructions on page 4 for more information).

6. List any specific additions or deletions to the acts otherwise authorized in this power of attorney declaration:

7. NOTICES AND COMMUNICATIONS

Original computer generated notices will be sent to you and a copy will be sent **ONLY to the first representative** listed in Section 2.

☐ Check this box, if you do **not** want us to send copies of computer generated notices to your representative.

8. RETENTION/REVOCAION OF PRIOR POWER OF ATTORNEY DECLARATION(S)

This Power of Attorney Declaration **automatically revokes all prior Power of Attorney Declarations for the same matters and years or income periods** on file with the Franchise Tax Board unless you specify otherwise below.

☐ Check this box if you **do not** want to revoke a prior Power of Attorney Declaration. ***YOU MUST ATTACH A COPY OF EACH PRIOR POWER OF ATTORNEY DECLARATION YOU WANT TO REMAIN IN EFFECT.***

If you require expedited service for revocation, please refer to the instructions on page 4.

9. SIGNATURES:

If the tax matter concerns a joint return and joint representation is declared, both husband and wife must sign and date this declaration.

If you are a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, you are certifying that you have the authority to execute this declaration on behalf of the taxpayer(s) by signing this Power of Attorney Declaration.

☐ Check this box if your signature denotes a fiduciary relationship.

It is unlawful to forge a taxpayer's or a spouse's signature.

_____ Signature	_____ Date	_____ Title (if applicable)
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Print Name

_____ Signature	_____ Date	_____ Title (if applicable)
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Print Name

_____ Signature	_____ Date	_____ Title (if applicable)
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Print Name

IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY DECLARATION WILL BE RETURNED.

Please retain a copy of the Power of Attorney Declaration for your files.

Instructions for Completing the Power of Attorney Declaration for the Franchise Tax Board

PURPOSE OF FORM

Use FTB 3520 to grant authority to an individual to receive confidential tax information or to represent you before the Franchise Tax Board.

You may also use this form to authorize an individual to receive information administered by us for non-tax issues such as Homeowner/Renter's Assistance, Child Support Collection, etc. See "**non-tax matters**" under line 3 instructions.

We also accept the following non-FTB Power of Attorney Declarations:

- IRS Power of Attorney Form 2848 and IRS Tax Information Authorization Form 8821, if modified to clearly state they apply to FTB matters.
- BOE 392, a joint FTB/Board of Equalization Power of Attorney Declaration. You must check the "FTB box" to authorize representation before the FTB.
- General and Durable Power of Attorney Declarations.
- Handwritten authority documents.

If you want to use a non-FTB Power of Attorney Declaration, it must include the following information:

- Your name and address.
- Your social security number and/or business identification number.
- Name, address, telephone and fax number of the individual(s) you are authorizing to represent you.
- Authorization for representation before the FTB.
- The specific years or periods involved.
- A clear expression of the authorities you are granting to your representative.
- Your signature and date. If a joint authorization, both spouses must sign.

If your non-FTB Power of Attorney Declaration does not contain all of the required information discussed above, please complete, sign and submit FTB Form 3520.

Note: Power of Attorney Declarations do not need to be notarized.

LINE BY LINE INSTRUCTIONS FOR COMPLETING FTB 3520

1. Taxpayer Information –

For Individuals provide name(s), mailing address, spouse information (if applicable), SSN(s), and telephone number. If you and your spouse choose different representatives, each of you must file a separate power of attorney declaration.

For businesses such as banks, corporations, partnerships, or limited liability companies, provide business name, address, telephone number, and business entity identification number (i.e., California Corporation Number, Secretary of State Number, or FEIN).

For fiduciaries, provide estate/trust name, mailing address, telephone number, and identification number (if no FEIN assigned by IRS, provide SSN).

The fiduciary (trustee, executor, administrator, receiver, or guardian) must sign and date the Power of Attorney Declaration.

A fiduciary stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as a representative. If a fiduciary wishes to authorize an individual to represent or perform certain acts on behalf of the estate/trust, a Power of Attorney Declaration must be filed by the fiduciary acting in the position of the taxpayer.

2. Representative(s):

Provide the name of all **individuals** you wish to represent you. Provide each representative's name; address; IRS, CAF, or PTIN number (if known); telephone number; and fax number. **We will not accept the declaration if you provide the name of a company or organization as your representative.**

Note: *The first representative listed will be considered the primary representative. Only primary representatives will receive FTB computer generated notices.*

3. Specify Matters and Periods To Be Covered:

For tax matters you must specify tax years or periods covered by the Power of Attorney Declaration i.e., 1994-96, 1998. Your representative will be authorized to handle tax matters on your behalf, only for the years or periods stated on the declaration. A general reference to "All years" or "All periods" is not acceptable. **We will return the declaration to you if tax years or income periods are not listed.**

You may list tax years or income periods that ended before the current tax year. However, you may only list future years or periods that end **no later than three years from the current year**. *Example: If the current year is 2000, the declaration may only be authorized for future years 2001, 2002, and 2003.*

For **non-tax matters** enter the name of the program on this line (i.e., Homeowners/Renter's Assistance, Child Support Collection, etc.). A tax year is not required for non-tax matters.

4. Tax Information Authorization:

Check the box if you want to only authorize disclosure of tax information to a third party. This person will only be able to receive confidential tax information for the specified tax years or income periods; but, cannot represent you or resolve issues for you before the FTB.

5. Acts Authorized:

Unless otherwise specified, your representative(s) is authorized as attorney(s)-in-fact to:

- Receive and inspect confidential tax information.
- Represent you in matters before FTB.
- Sign waivers that extend the statutory period for assessment or determination of taxes.
- Execute settlement agreements.
- Execute closing agreements.

6. List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

These can include, but are not limited to:

- **Receive, but not endorse or cash a refund check.** You must specifically authorize your representative to receive the refund check. Arrangements must be made with an FTB representative to accomplish this. Please call (800) 852-5711 for assistance.
- **Substitute or delegate authority to a new representative.** You must specifically authorize your representative to substitute a representative or delegate authority to a new representative.
- Other acts not identified on this form.

7. Notices and Communications

Unless you specify otherwise, FTB will send you and the first representative listed in Section 2 a copy of FTB computer generated notices as they become available. (Not all FTB processing systems are capable of generating representative copies at this time.) If you check the box in Section 7, all notices will be sent ONLY to you.

Note: If you and your spouse filed a joint tax return and Power of Attorney Declaration and share the same representative, your representative may receive two copies of the notice, one for the primary taxpayer and one for the spouse. If you each have different representatives, each spouse will receive copies of the other spouse's notices. If you do not want your representatives to receive copies of notices, check the box in Section 7.

8. Retention/Revocation of Earlier POAs

Filing of a new Power of Attorney Declaration automatically revokes all earlier declarations for the same tax matters and years or income periods on file with the FTB **unless** you specify otherwise. If there is an existing Power of Attorney Declaration you do not want to revoke, check the box and attach a copy of that power of attorney.

If you want to revoke an existing Power of Attorney Declaration for the same tax matters and years or income periods and do not want to name a new representative, send a copy of the previously executed Power of Attorney Declaration with "REVOKE" written at the top of the form. You (the taxpayer or representative) must sign and date the bottom of page 2.

If you do not have a copy of the Power of Attorney Declaration you want to revoke, send a statement of revocation that indicates the taxpayer name, SSN or business entity identification number, the name and address of each representative and the tax years or income periods to be revoked.

A representative can withdraw from representation by submitting a signed and dated statement that includes the taxpayer name, SSN or business entity identification number, address, and tax years or income periods from which the representative is withdrawing.

Mail your retention or revocation to the address in number 9 below.

The normal processing time to record a POA revocation is five business days from the date it is received by FTB. **If you require expedited service for revocation of a power of attorney, please fax the revocation request to us at (916) 845-0523.**

9. Signature(s) Authorizing Power of Attorney Declaration:

The Power of Attorney Declaration must be signed by the taxpayer(s) or owner, officer, receiver, administrator, or trustee for the taxpayer. If this is a joint power of attorney, both husband and wife must sign. **If not signed and dated, we will return the power of attorney to the taxpayer without processing it.**

Mail the declaration to us at

Franchise Tax Board
PO Box 2828
Rancho Cordova, CA 95741-2828

or Fax it to: (916) 845-0523.

If your signature denotes a fiduciary relationship, please check the box indicated.

AUTHORIZATION SCHEDULE FOR MULTIPLE BANKS AND CORPORATIONS

This schedule must be completed when a Power of Attorney is declared and authorized by multiple banks or corporations.

The individual who signs the Power of Attorney Declaration must be listed as a common corporate officer, receiver, administrator, or trustee for each of the below listed taxpayers.

You *MUST* attach this schedule to form FTB 3520, Power of Attorney Declaration and Authorization.

BUSINESS ENTITY INFORMATION – Please provide the following information for each bank or corporation this Power of Attorney Declaration is executed on behalf of:

Grantor – Taxpayer's Name and Address	Business Entity Identification Number:
	CA Corp #
	SOS #
	FEIN #
	Telephone Number () -
Name of Grantor's Authorized Individual – REQUIRED	Title of Signatory

Grantor – Taxpayer's Name and Address	Business Entity Identification Number:
	CA Corp #
	SOS #
	FEIN #
	Telephone Number
	() -
Name of Grantor's Authorized Individual – REQUIRED	Title of Signatory

Grantor – Taxpayer's Name and Address	Business Entity Identification Number:
	CA Corp #
	SOS #
	FEIN #
	Telephone Number () -
Name of Grantor's Authorized Individual – REQUIRED	Title of Signatory

Grantor – Taxpayer's Name and Address	Business Entity Identification Number:
	CA Corp #
	SOS #
	FEIN #
	Telephone Number
	() -
Name of Grantor's Authorized Individual – <i>REQUIRED</i>	Title of Signatory

(ATTACH ADDITIONAL SCHEDULES IF NECESSARY)

